

House Bill 442

By: Representatives Smith of the 129<sup>th</sup> and Floyd of the 147<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales  
2 and use taxation, so as to provide for a state-wide 1 percent sales tax for transportation  
3 purposes; to provide that the implementation of the tax shall be contingent upon referendum  
4 approval by the voters of the state; to provide for submission to the voters of the projects to  
5 be funded by the tax; to provide for imposition and administration of the tax if approved by  
6 the voters; to provide for all related matters; to repeal conflicting laws; and for other  
7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use  
11 taxation, is amended by adding a new article to read as follows:

12 "ARTICLE 5

13 48-5-230.

14 If approved by the voters there shall be imposed a state-wide 1 percent sales tax for  
15 transportation purposes in the manner to be provided by law."

16 **SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.